

Department of Lands

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (\$67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Department-wide administration. Fire protection of state and private forest & range lands. Technical assistance to private forest landowners. Statewide administration of Forest Practices Act. Administration of navigable waters and lake beds statewide. Endangered Species Programs.

Budget Unit: LAAA(320) Support Services

FY 03	\$685,391	FY 04	\$863,602	FY 05	\$854,664	FY 06	\$618,060	FY 07	\$730,553
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Budget Unit: LAAB(320) Forest Resources Management

FY 03	\$1,035,049	FY 04	\$1,045,865	FY 05	\$1,117,892	FY 06	\$1,127,200	FY 07	\$1,097,400
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Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

FY 03	\$722,585	FY 04	\$677,622	FY 05	\$755,251	FY 06	\$746,282	FY 07	\$817,567
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Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 03	\$1,955,795	FY 04	\$1,893,945	FY 05	\$2,108,517	FY 06	\$2,253,170	FY 07	\$2,122,300
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Budget Unit: LAAK(320) Land, Range, and Mineral Resource Management

FY 03	\$1,296	FY 04	\$8,500	FY 05	\$8,400	FY 06	\$0	FY 07	\$6,996
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Total General Fund (0001-00)

FY 03	\$4,400,115	FY 04	\$4,489,534	FY 05	\$4,844,724	FY 06	\$4,744,712	FY 07	\$4,774,816
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Fund: Interagency Billing and Receipts (0075-01)

Sources: Receipts from miscellaneous equipment sales, copies, and employee rentals.

Uses: Receipts are used for supporting services.

Budget Unit: LAAA(320) Support Services

FY 03	\$4,512	FY 04	\$4,443	FY 05	\$6,601	FY 06	\$2,430	FY 07	\$2,505
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Fund: Land Appraisal and Survey Fees (0075-02)

Sources: Receipts from land appraisal fees.

Uses: Receipts provide funding for additional land appraisals in the lands, range, and mineral resource programs.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

FY 03	\$5,875	FY 04	\$8,400	FY 05	\$0	FY 06	\$11,500	FY 07	\$1,200
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Fund: Scaling Practices (0075-04)

Sources: The State Board of Scaling Practices levies an assessment on the scale of all forest products harvested within the state in an amount not to exceed 20 cents per thousand board feet, provided that no such assessment is levied more than once on any forest product (§38-1209)

Uses: The moneys from this fund are used to operate the State Board of Scaling Practices program.

Budget Unit: LAAF(320) Scaling Practices

FY 03	\$196,130	FY 04	\$179,781	FY 05	\$184,840	FY 06	\$167,102	FY 07	\$177,827
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Fund: State Scaling Operations (0075-05)

Sources: The State Board of Land Commissioners requires that timber purchased from state lands be scaled for accounting purposes. Timber sale purchasers pay \$4.75 per thousand board foot of logs and .03 cents per lineal foot for cedar poles to fund this requirement. The rate is set by State Board of Land Commissioners.

Uses: The collected sum is used to pay the salaries and expenses for the scaling of state timber sales (§58-415). The fund was rolled into the Endowment Earnings Reserve Fund in FY 2007.

Budget Unit: LAAB(320) Forest Resources Management

FY 03	\$967,628	FY 04	\$1,036,130	FY 05	\$1,003,311	FY 06	\$1,137,007	FY 07	\$0
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Fund: Fire Pre-Suppression (0075-06)

Sources: Moneys accruing or received from the Forest Protection Fund Tax Roll (0075-16) after refunds and after distributions to the Timber Protective Associations under the provisions of §38-111, §38-112, and §38-130.

Uses: Department costs of fire presuppsssion activities on state and privately owned property.

Budget Unit: LAAA(320) Support Services

FY 03	\$456,298	FY 04	\$437,297	FY 05	\$445,878	FY 06	\$518,230	FY 07	\$829,543
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Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 03	\$2,477,966	FY 04	\$2,071,774	FY 05	\$2,711,528	FY 06	\$2,010,906	FY 07	\$2,439,373
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Total Fire Pre-Suppression Fund (0075-06)

FY 03	\$2,934,264	FY 04	\$2,509,071	FY 05	\$3,157,406	FY 06	\$2,529,136	FY 07	\$3,268,916
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Fund: Mining Administration and Reclamation (0075-08)

Sources: In order to obtain a permit to conduct dredge or placer mining operations, an applicant must file an initial surety bond with the Director of the Idaho State Board of Land Commissions (§47-1317). Failure of permit holder to comply with the requirements of the Dredge and Placer Mining Act will result in forfeiture of the bond as outlined in §47-1319. Prior to conducting any surface mining operations on a mine parcel covered by an approved reclamation plan, an operation shall submit to the Board a bond meeting the requirements of §47-1512.

Uses: In FY 2002, the Dredge and Placer Administration Mining Fund (0075-08) was combined with the Surface Mining Administration Fund (0075-18). All application fees are perpetually appropriated to this fund to be administered by the Board of Land Commissioners for administration (0075-08) and restoration (0075-09) of such lands and water courses damaged in dredge or other placer mining operations. In FY 2002, the Dredge and Placer Mining Reclamation Fund (0075-09) was combined with the Surface Mining Reclamation Fund (0075-10). Sums recovered from bond forfeitures are to be used to reclaim affected lands. This fund may also be used to expend funds transferred from the Reclamation Fund (0075-54) or Cyanidation Closure Fund as needed (§47-1513).

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

FY 03 \$752	FY 04 \$7,782	FY 05 \$38	FY 06 \$28	FY 07 \$0
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Fund: Forest Practices Administration (0075-11)

Sources: Forest land owners assessments received or accruing under §38-134 and §38-122.

Uses: Administration and enforcement of the Forest Practices Act (§38-1305). The Forest Practices Act encourages forest practices that maintain and enhance the forest resources within the State of Idaho.

Budget Unit: LAAB(320) Forest Resources Management

FY 03 \$304,243	FY 04 \$282,962	FY 05 \$420,442	FY 06 \$365,097	FY 07 \$383,206
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Fund: Forest and Range Conservation (0075-12)

Sources: This fund is composed of money donated by private industry and is commonly called the "Keep Idaho Green" fund.

Uses: The money from this fund is used for highway sign painting programs and other forms of fire prevention education.

Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 03 \$3,607	FY 04 \$6	FY 05 \$0	FY 06 \$1,395	FY 07 \$15
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Fund: Forest Practices Rehabilitation (0075-15)

Sources: All moneys received or accruing under §38-1313.

Uses: Rehabilitation of lands damaged by a forest practice that is not repaired following the serving of a notice of violation.

Budget Unit: LAAB(320) Forest Resources Management

FY 03 \$2,265	FY 04 \$1,667	FY 05 \$154	FY 06 (\$6)	FY 07 \$146
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Fund: Forest Protection Tax Roll (0075-16)

Sources: Land owner assessments paid for fire protection under §38-111 and §38-112.

Uses: Funds are used for refunds, transferred to the Timber Protective Associations, and are transferred to the Fire Pre-Suppression Fund to pay for protection costs.

Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 03 \$188,400	FY 04 \$194,383	FY 05 \$195,800	FY 06 \$195,800	FY 07 \$237,698
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Fund: Hazard Management (0075-20)

Sources: Moneys paid to the state under any contract whereby the state assumes the management and reduction of any fire hazard for the protection of forest resources (§38-408).

Uses: To treat slash hazard on areas where the state has assumed management of fire hazard.

Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 03 \$766,161	FY 04 \$628,204	FY 05 \$792,580	FY 06 \$982,634	FY 07 \$263,145
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Fund: Abandoned Mine Reclamation (0075-35)

Sources: Revenue for the Abandoned Mine Reclamation Fund is derived from a portion of the 1% profit tax on Idaho mining operations. The Mine Tax was initially set at 3% in 1935, then was lowered to 2% in 1972 and lowered again in 2002 to 1%. All collections accrued to the General Fund from inception in 1935 until 1999. Beginning July 1 of 1999 (HB 84), one-third of the revenues accrued to the Abandoned Mine Reclamation Fund and the other two-thirds accrued to the General Fund. Furthermore, the distribution was amended in 2005 to revise the distribution of taxes imposed on mining operations that include a cyanidation facility so that one third of those revenues accrue to the Abandoned Mine Reclamation Fund, one third of those revenues accrue to the General Fund and one third of those revenues accrue to the Cyanidation Facility Closure Fund (§47-1206).

Uses: Used for the reclamation of lands affected by mining operations (§47-1703). Any unencumbered and unexpended balance of this account remaining at the end of a fiscal year shall not lapse but shall be carried forward for the purposes of Title 47, Chapter 17 until expended or until modified by subsequent statute. Expenditure of funds from the abandoned mine reclamation account shall reflect the following priorities in the order stated (47-1707): (1) The protection of public health, safety, and general welfare from the adverse effects of past hardrock mining practices. (2) The restoration of land and water resources previously degraded by the adverse effects of past hardrock mining practices.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

FY 03	\$0	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$3,294
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Budget Unit: LAAM(320) Land, Range, and Mineral Resource Management

FY 03	\$16,905	FY 04	\$26,048	FY 05	\$60,010	FY 06	\$22,961	FY 07	\$0
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Total Abandoned Mine Reclamation Fund (0075-35)

FY 03	\$16,905	FY 04	\$26,048	FY 05	\$60,010	FY 06	\$22,961	FY 07	\$3,294
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Fund: Reclamation Bond (0075-54)

Sources: Small mine operators may make payments into the mine "Reclamation Fund" (§47-1803) as an alternative form of performance bond or financial assurance for mining operations and mineral leases.

Uses: Funds may be authorized by appropriation for mine reclamation, administration, and mineral education.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

FY 03	\$0	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$21,000
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Fund: Road Maintenance (0075-61)

Sources: Moneys collected from state timber purchasers.

Uses: The collected sums are used to pay for maintenance and special projects on roads providing access to timber land. Moneys from this fund were rolled into the Endowment Earnings Reserve Fund in FY 2007.

Budget Unit: LAAB(320) Forest Resources Management

FY 03	\$644,048	FY 04	\$956,379	FY 05	\$1,003,140	FY 06	\$820,581	FY 07	\$0
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Fund: Idaho Timber License Plate (0075-70)

Sources: Idaho timber special license plates may be purchased for \$35 and renewed annually for \$25. A twenty-five dollar (\$25) fee for initial issuance and a fifteen dollar (\$15) fee for renewal of each set is deposited to the Idaho Timber License Plate Fund (§49-417A). Sample Idaho timber plates may be purchased for \$30 of which \$20 is deposited to the Timber Plate Fund.

Uses: Funds are to be directed by the state board of land commissioners for educational efforts upon recommendations developed jointly by the department of lands and the Idaho forest products commission (§49-417A(5)). Such efforts may include signs or other appropriate means designed to help build public understanding of restoration of the management and conservation of forest resources on public and private lands in Idaho.

Budget Unit: LAAB(320) Forest Resources Management

FY 03 \$51,683	FY 04 \$63,785	FY 05 \$58,349	FY 06 \$171,707	FY 07 \$72,311
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Fund: Fire Suppression Deficiency (0076-00)

Sources: Three percent of the hazard reduction payments (§38-122) and any funds the Legislature may appropriate to cover the issuance of deficiency warrants authorized by the State Board of Land Commissioners for the costs of emergency fire suppression (§38-114, §38-131, §38-131A).

Uses: Warrants are drawn against this fund to defray the expenses of emergency fire suppression on lands protected by the state (§38-114). Used for the management and reduction of any fire hazard and for the protection of forest resources. Approximately \$100,000 of seed monies for fire suppression are appropriated from this fund annually.

Budget Unit: LAAH (Cont) (320) Forest and Range Fire Protection

FY 03 \$4,753,254	FY 04 \$11,583,434	FY 05 \$3,947,380	FY 06 \$9,340,988	FY 07 \$13,721,160
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Fund: Indirect Cost Recovery (0125-00)

Sources: Indirect funds collected through the various Federal and other programs from the indirect administrative charges.

Uses: These funds are used to pay salaries and certain operating expenses the Department deems to be "indirect costs".

Budget Unit: LAAA(320) Support Services

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$117,302	FY 07 \$251,100
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Budget Unit: LAAG(320) Forest Resources Management

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$148,268	FY 07 \$840
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Total Indirect Cost Recovery Fund (0125-00)

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$265,570	FY 07 \$251,940
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Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to section 63-2520, Idaho Code) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature. (§67-3520)

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (§67-3520)

Budget Unit: LAAA(320) Support Services

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$9,698	FY 07 \$0
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Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$42,612	FY 07 \$25,000
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Budget Unit: LAAG(320) Forest Resources Management

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$30,228	FY 07 \$20,884
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Budget Unit: LAAK(320) Land, Range, and Mineral Resource Management

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$20,462	FY 07 \$0
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Total Economic Recovery Reserve Fund (0150-01)

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$103,000	FY 07 \$45,884
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Fund: Emergency Relief (0232-00)

Sources: Federal Emergency Management Agency (FEMA) monies passed through the Idaho Bureau of Disaster Services.

Uses: Reimbursement for time and travel statewide related to flooding or drought issues.

Budget Unit: LAAZ (Cont) (320) Disaster Subgrant

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Pest Control Deficiency (0331-00)

Sources: Money the Legislature may appropriate to cover the issuance of deficiency warrants authorized by the State Board of Land Commissioners to pay the costs of emergency pest control projects (§38-602).

Uses: Warrants are drawn against this account to defray the expenses of emergency pest control projects.

Budget Unit: LAAJ (Cont) (320) Forest Resources Management- Deficiency

FY 03 \$552,017	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Land and Building Rental (0425-01)

Sources: The 40 or so individual users who are owners or lessees in the Pilgrim Cove Subdivision on Payette Lake, McCall, Idaho. These individuals are assessed an annual fee, paid concurrently with their lease rental, which is placed in fund 0425-01 solely for the maintenance or improvement of the water system.

Uses: Maintenance and improvements of the Pilgrim Cove Water System. The system serves about 40 private households.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

FY 03 \$20,169	FY 04 \$21,651	FY 05 \$14,979	FY 06 \$4,331	FY 07 \$6,307
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Fund: Endowment Administrative (0482-70)

Sources: Earnings from the investment of the permanent endowments, earnings from the investment of the endowment earnings reserves, earnings from timber sales, earnings from range and cottage site leases, and earnings on interest from timber sales are placed into the earnings reserve. The Endowment Administrative Fund is a subset of the earnings reserve to be used to pay for administrative costs. Before endowment reform in 2000, an amount not to exceed 10% of the moneys received by the Department of Lands from the sale of grazing leases, recreation site leases, timber sales, cropland leases, and commercial leases constituted a special fund to be used for administrative costs.

Uses: Earnings pay for the administrative costs of managing the Endowment Lands including timber management, timber sales, road maintenance, scaling, and leasing.

Budget Unit: LAAA(320) Support Services

FY 03 \$2,116,388	FY 04 \$2,587,293	FY 05 \$2,780,992	FY 06 \$2,637,721	FY 07 \$2,750,902
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Budget Unit: LAAB(320) Forest Resources Management

FY 03	\$8,309,851	FY 04	\$8,848,718	FY 05	\$9,621,423	FY 06	\$9,665,390	FY 07	\$13,653,947
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Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

FY 03	\$2,564,386	FY 04	\$2,973,647	FY 05	\$3,047,697	FY 06	\$3,082,908	FY 07	\$2,905,078
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Total Endowment Administrative Fund (0482-70)

FY 03	\$12,990,625	FY 04	\$14,409,658	FY 05	\$15,450,112	FY 06	\$15,386,020	FY 07	\$19,309,926
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Fund: Community Forestry (0495-00)

Sources: Donations, gifts, grants, and interest.

Uses: Cost share grants to communities, counties, state agencies, and non-profit organizations to promote tree planting and care in communities (§38-136).

Budget Unit: LAAG(320) Forest Resources Management

FY 03	\$6,289	FY 04	\$8,398	FY 05	\$13,747	FY 06	\$10,200	FY 07	\$12,823
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Fund: Planning and Development (0521-11)

Sources: The 1971 Legislature created the Land Commissioner Revolving Fund (§58-141) and appropriated \$35,000 from the General Fund to the Revolving Fund. The 1972 Legislature appropriated an additional \$35,000 (Chapter 329, 1972 Idaho Session Laws).

Uses: Moneys are used by the State Board of Land Commissioners for the financing of the planning and developing of sewage systems on state lands, primarily to pay engineering costs.

Budget Unit: LAAI (Cont) (320) Land, Range, and Mineral Continuous

FY 03	\$0	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$0
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Fund: Federal Grant (0348-00)

Sources: Federal Government Formula and project grants.

Uses: To finance the federal share of participating programs and to cover costs of Federal Project Grants.

Budget Unit: LAAA(320) Support Services

FY 03	\$47,850	FY 04	\$0	FY 05	\$19,263	FY 06	\$0	FY 07	\$0
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Budget Unit: LAAB(320) Forest Resources Management

FY 03	\$644,272	FY 04	\$1,369,462	FY 05	\$5,527,930	FY 06	\$5,512,290	FY 07	\$2,820,784
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Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 03	\$3,562,168	FY 04	\$3,333,677	FY 05	\$3,197,864	FY 06	\$3,649,678	FY 07	\$2,887,666
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Total Federal Grant Fund (0348-00)

FY 03	\$4,254,289	FY 04	\$4,703,139	FY 05	\$8,745,057	FY 06	\$9,161,968	FY 07	\$5,708,450
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Department of Lands Grand Total

FY 03	\$33,063,232	FY 04	\$41,114,853	FY 05	\$39,898,669	FY 06	\$45,424,160	FY 07	\$48,262,568
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